





**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2019 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<b>Calendar Year</b>	<b>Calendar Year</b>	<b>% of</b>	<b>Avg Residential</b>
	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Total Levy</b>	<b>Taxpayer Impact</b>
Municipal Purpose Tax	0.297	\$2,075,506.63	10.39%	\$1,039.50
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$139,740.46	0.70%	\$70.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.337	\$9,339,619.00	46.78%	\$4,679.50
Regional School District	0.741	\$5,175,936.00	25.92%	\$2,593.50
County Purposes	0.388	\$2,711,142.30	13.58%	\$1,358.00
County Library	0.038	\$266,225.13	1.33%	\$133.00
County Board of Health			0.00%	\$0.00
County Open Space	0.037	\$258,925.82	1.30%	\$129.50
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.858</b>	<b>\$19,967,095.34</b>	<b>100.00%</b>	<b>\$10,003.00</b>

Total Taxable Valuation as of	October 1, 2019	<u>\$697,500,632.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$350,000.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.297	0.310	4.38%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,075,506.63	\$2,160,954.85	4.12%	\$85,448.22

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,039.50	\$1,085.00	4.38%	\$45.50

**Sheet UFB-1**

**Current Year 2020 Budget**

<b><u>Taxes</u></b>	<b><u>Actual/Estimated</u></b>	<b><u>Tax Levy</u></b>
Municipal Purpose Tax	ACTUAL	\$2,160,954.85
Municipal Library		
Municipal Open Space	ACTUAL	\$139,500.05
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$9,526,411.38
Regional School District	ESTIMATED	\$5,279,454.72
County Purposes	ESTIMATED	\$2,765,365.15
County Library	ESTIMATED	\$271,549.63
County Board of Health		
County Open Space	ESTIMATED	\$264,104.34
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$20,407,340.12
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Revenue Anticipated, Excluding Tax Levy	1,485,459.95
Budget Appropriations, before Reserve for Uncollected Taxes	3,071,414.80
Total Non-Municipal Tax Levy	\$18,246,385.27
Amount to be Raised by Taxes - Before RUT	\$19,832,340.12
Reserve for Uncollected Taxes (RUT)	\$575,018.13
Total Amount to be Raised by Taxes	\$20,407,358.25

% of Tax Collections used to Calculate RUT	97.18%
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If % used exceeds the actual collection % then reference the statutory exception used	
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**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2019	19,801,299.79
Total Tax Levy, CY 2019	19,988,734.09
% of Taxes Collected, CY 2019	99.06%

Delinquent Taxes - December 31, 2019	\$144,848.98
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$515,000.00	\$515,000.00	\$515,000.00							
08	Local Revenue	-13.18%	(\$44,889.15)	\$340,554.31	\$295,665.16	\$295,665.16							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$391,808.00	\$391,808.00	\$391,808.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-0.63%	(\$119.77)	\$19,038.56	\$18,918.79	\$18,918.79							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-53.59%	(\$115,463.09)	\$215,463.09	\$100,000.00	\$100,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	4.12%	\$85,448.22	\$2,075,506.63	\$2,160,954.85	\$2,160,954.85							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.11%	(\$75,023.79)	\$3,557,370.59	\$3,482,346.80	\$3,482,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	4.00	-53.58%	(\$268,755.00)	\$501,560.00	\$232,805.00	\$232,805.00								
21	Land-Use Administration	0.00	1.00	-54.59%	(\$64,652.00)	\$118,427.00	\$53,775.00	\$53,775.00								
22	Uniform Construction Code	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance	0.00	0.00	-100.00%	(\$242,600.00)	\$242,600.00	\$0.00	\$0.00								
25	Public Safety	0.00	2.00	-97.06%	(\$291,825.00)	\$300,655.00	\$8,830.00	\$8,830.00								
26	Public Works	5.00	1.00	-47.85%	(\$234,000.00)	\$489,000.00	\$255,000.00	\$255,000.00								
27	Health and Human Services	0.00	1.00	-63.97%	(\$10,555.00)	\$16,500.00	\$5,945.00	\$5,945.00								
28	Parks and Recreation	0.00	0.00	-100.00%	(\$63,600.00)	\$63,600.00	\$0.00	\$0.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-100.00%	(\$52,000.00)	\$52,000.00	\$0.00	\$0.00								
32	Landfill / Solid Waste Disposal		4.00	-42.55%	(\$25,120.77)	\$59,039.56	\$33,918.79	\$15,000.00	\$18,918.79							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			26.89%	\$27,493.00	\$102,256.00	\$129,749.00	\$129,749.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			2.55%	\$3,000.00	\$117,500.00	\$120,500.00	\$120,500.00								
44	Capital			11.11%	\$50,000.00	\$450,000.00	\$500,000.00	\$500,000.00								
45	Debt			-0.47%	(\$2,400.62)	\$508,255.63	\$505,855.01	\$505,855.01								
46	Deferred Charges			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.55%	\$25,000.00	\$550,000.00	\$575,000.00	\$575,000.00								
55	Surplus General Budget			#DIV/0!	\$515,000.00	\$0.00	\$515,000.00	\$515,000.00								
Total		7.00	13.00	-17.73%	(\$635,015.39)	\$3,581,393.19	\$2,946,377.80	\$2,927,459.01	\$18,918.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	105	\$12,134,600.00	1.74%
2 Residential	1,745	\$529,477,100.00	75.90%
3A/3B Farm	248	\$38,226,100.00	5.48%
4A Commercial	68	\$112,942,632.00	16.19%
4B Industrial	5	\$4,498,800.00	0.64%
4C Apartments	1	\$230,900.00	0.03%
5A/5B Railroad	33	\$94,100.00	0.01%
6A/6B Business Personal Property	2	\$0.00	0.00%
Total	2,207	\$697,604,232.00	100.00%
Average Ratio (%), Assessed to True Value		81.66%	
Equalized Valuation, Taxable Properties		\$854,279,000.73	
Total # of property tax appeals filed in 2019		County Tax Board	5.00
		State Tax Court	1.00
Number of 2019 County Tax Board decisions appealed to Tax Court		2.00	
Number of pending property tax appeals in State Tax Court		3.00	
Amount paid out by municipality for tax appeals in 2019		\$11,391.99	

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$17,902,000.00	7.75%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	51	\$204,004,600.00	88.36%
15D Church and Charities	9	\$4,295,900.00	1.86%
15E Cemeteries & Graveyards	4	\$144,500.00	0.06%
15F Other Exempt	24	\$4,539,400.00	1.97%
Total	91	\$230,886,400.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		33.10%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00



### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]



**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	72,906.00	\$22,800.00	\$0.00	\$930.00	\$44,616.00	\$4,560.00
Supervisory Staff (Department Heads & Managers)	3.00	8.00	530,203.00	\$366,555.00	\$0.00	\$29,870.00	\$60,467.00	\$73,311.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	5.00	280,953.00	\$182,000.00	\$15,000.00	\$18,200.00	\$29,353.00	\$36,400.00
<b>Totals</b>	<b>7.00</b>	<b>18.00</b>	<b>884,062.00</b>	<b>\$571,355.00</b>	<b>\$15,000.00</b>	<b>\$49,000.00</b>	<b>\$134,436.00</b>	<b>\$114,271.00</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**no**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.



USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	4.00	\$11,077.00	\$44,308.00	5.00	\$11,602.00	\$58,010.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$22,153.00	\$22,153.00	1.00	\$23,204.00	\$23,204.00
Family	1.00	\$30,904.00	\$30,904.00	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	6.00		\$97,365.00	6.00		\$81,214.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,153.00	\$22,153.00	1	\$23,204.00	\$23,204.00
Family	1	\$30,904.00	\$30,904.00	1	\$32,370.00	\$32,370.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	2.00		\$53,057.00	2.00		\$55,574.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	8.00		\$150,422.00	8.00		\$136,788.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES



## USER FRIENDLY BUDGET SECTION

### ACCUMULATED ABSENCE LIABILITY

[illegible]

### UFB-9 Accumulated Absence Liability



USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt Deductions Net Debt			Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt						
Utility Fund Debt						
0						
0						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2010 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation						
			Utility Fund - Principal			
			Utility Fund - Interest			
			Bond Anticipation Notes - Principal			
			Bond Anticipation Notes - Interest			
			Bonds - Principal			
			Bonds - Interest			
			Loans & Other Debt - Principal			
			Loans & Other Debt - Interest			
			Total			
			Total Principal			
			Total Interest			
			% of Total Current Year Budget			
			Description	Debt Not Listed Above		
			Total Guarantees - Governmental			
			Total Guarantees - Other			
			Total Capital/Equipment Leases			
			Total Other			
			Bond Rating	Moody's	Standard & Poors	Fitch
			Rating		AA+	
			Year of Last Rating		2016	
			Mark "X" if Municipality has no bond rating			
			Sheet UFB-10			



## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]



## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]



**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
